Appendix 14

Cancelled

No. 31

Page 206—

Insert the following as Appendix 14 (see *note* to rule 316 in Section VI of Chapter 14) :—

APPENDIX 14

List of authorities responsible for control over expenditure under each head of account against budget provision

Head of Account and Details of grant	Department on whose request the Legislative Council voted the supply or the Governor in Council made the non-voted grant	Authority responsible for watching the progress of expenditure against appropriation
5A—Land Revenue— Charges of District Administration.	Revenue Department	Commissioner in Sind. Commissioners of Divisions. } For contingencies of General Establishment in their Divisions. Collector of Bombay.
5B—Survey and Settlement ..	Do. ..	Director of Land Records.
5C—Land Records— (1) Superintendence ..	Do. ..	Director of Land Records. Commissioner in Sind (for Superintendent, Land Records in Sind).
(2) City Land Records ..	Do. ..	Director of Land Records (for maintenance of City Surveys in Presidency Proper). Commissioner in Sind (for maintenance of City Surveys in Sind). Collector of Bombay (for Bombay City Survey).
(3) Alienation Office ..	Do. ..	Commissioner, Central Division.
(4) Kanungo Establishments.	Do. ..	Commissioner in Sind (for Tapedars in Sind). Commissioners of Divisions (for Circle Inspectors in their Divisions). Commissioner of Settlements and Director of Land Records.
5D—Assignments and Compensations.	Do. ..	Commissioners of Divisions. Commissioner in Sind.
5E—Charges on account of Encumbered Estates.	Do. ..	Commissioner in Sind.
Expenditure in England ..	Do. ..	Commissioner of Settlements and Director of Land Records.
6—Excise (except the portion of the grant allotted for the Combined Salt and Excise Departments in Sind).	Do. ..	Commissioner of Excise. Political Resident, Aden (for Excise Establishment at Aden).
6C—Combined Salt and Excise Departments in Sind.	Do. ..	Commissioner in Sind.
Expenditure in England ..	Do. ..	Commissioner of Excise.

No. 168.

age 206, Appendix 14, inserted by correction slip No. 31 dated 19th October 1928—

Delete the words "For charges for the sale of general and Court Fee tamps" occurring in the third column of the list against the head 7-Stamps."

(G.R. 3837 dated 15th January 1929.)

(Correction No. 168, Financial Publication No. I, dated 28th September 1929.)

No. 171.

Appendix 14 inserted by correction slip No. 31 dated 19th October *substitute* the following for the existing entries under "22-General nistration—B-Legislative Bodies":—

rovincial Councils	Legislative	Legislative Council Office	Secretary to the Legislative Council.
ections for Indian and rovincial Legislatures.		Legal Department	Secretary to Government, Legal Department.

(G.L., L.D., Grants-B. 42/48 dated 24th January 1929.)

(Correction No. 171, Financial Publication No. I, dated 28th September 1929.)

No. 170.

Page 206—

Appendix 13 inserted by correction slip No. 30 dated 19th October 1927—

Number the existing Note below rule 8 as "Note 1" and *insert* the following as "Note 2":—.

"*Note.*—The charges for the preparation of plans and estimates as prescribed in this rule in the case of private bodies or Municipalities, etc.. should be levied in the case of other Governments Departments, etc., when the services of the Public Works Department are used for the preparation of plans and estimates only and not for the execution of work."

(G.M., P. W.D., 2992/27-A dated 5th August 1929.)

(Correction No. 170, Financial Publication No. I, dated 28th September 1929.)

No. 169.

Page 206—

In Appendix 14 inserted by correction slip No. 31 dated 19th October 1927, *substitute* the following for the existing entries under the head of Account " 30-Scientific Departments " :—

A—Donations to Scientific Societies and Institutes.	General Department..	Collector of Bombay.
B—Museums	Do. ..	Commissioner, Central Division. (Historical Museum at Satara.) Commissioner, Southern Division. (Archæological Museum at Bijapur.)

(G.R. 3837 dated 22nd January 1929.)

(Correction No. 169, Financial Publication No. I, dated 28th September 1929.)

Secretary to Govt P.W.D. (Bruce of Wales Museum of western India including the Archæological Section).

No. 118.

'age 206, Appendix 14—

For the figure "3838" occurring in correction slip No. 61, dated 15th Iay 1928 *substitute* the figure "3837".

(Correction No. 118, Financial Publication No. I,
dated 23rd November 1928.)

No. 117.

ıe 206, Appendix 14 inserted by correction slip No. 31, dated 19th ctober 1927—

n the third column against the item " Grants for establishment " er Part III under the head " 41—Civil Works " in the list of authorities onsible for watching the progress of expenditure against appropria- *substitute* " Sanitary Engineer to Government " *for* " Mechanical neer to Government ".

(*Vide* F.D. File 2734.)

(Correction No. 117, Financial Publication No. I, dated 23rd November 1928.)

Page 206—

No. 116.

In Appendix 14 inserted by correction slip No. 31, dated 19th October 1927, *make* the following alterations :—

For			*Read*		
Head of account and details of grant	Department, etc.	Authorities responsible, etc.	Head of account and details of grant	Department, etc.	Authorities responsible, etc.
Page 3 of the Appendix XIII—Irrigation, etc., Part IV.					
Special Revenue Establishment: Temporary.	P. W. D.	Superintending Engineers, Indus Left Bank Circle; Central Circle, Southern Circle and Deccan Irrigation Circle.	Special Revenue, Medical and Survey Establishment (Temporary).	P. W. D.	Superintending Engineers of Circles concerned.
Page 11 of the Appendix, 41—Civil Works, Part I.					
Works in connection with the Central Stores and Workshops, Dapuri.	Do. ..	Mechanical Engineer to Government.	Works in connection with the Central Stores and Workshops, Dapuri.	Do. ..	Sanitary Engineer to Government.
Discretionary grants ..	Do. ..	Superintending Engineers of Circles, etc.	Discretionary grants.	Do. ..	Superintending Engineers of Circles, Electrical Engineer to Government; Chairman, Aden Port Trust; Sanitary Engineer to Government and other officers holding discretionary grants.
Page 12 of the Appendix, Part III-A.			Part III-A		
For the whole matter printed on		this page	Provisions for reserve with Government, two Europe-recruited Officers, appointment of two students from the Engineering Colleges, officers reverting from deputation, meeting differences between the pay of the officers of the Bombay Service of Engineers as Executive Engineers and their substantive pay, stipends to Indian students	Do. ..	Secretary to Government, Public Works Department.

For			*Read*		
Head of account and details of grant	Department, etc.	Authorities responsible, etc.	Head of account and details of grant	Department, etc.	Authorities responsible, etc.
			who have completed their theoretical training in Europe and are appointed to receive practical training on Public Works, additional temporary Engineers and Subordinates, promotion of Upper Subordinates to the Bombay Service of Engineers, passage pay and candidates to be appointed to the Bombay Service of Engineers direct from the Engineering Colleges.		
			Leave allowances for Accountants on deputation to the Lloyd Barrage and Canals Construction Project debitable to "41".	P. W. D.	Accountant General, Bombay.
Page 13 of the Appendix, Part IV.					
Tools and plant grants .	P. W. D.	Chief Engineer in Sind, etc.	Tools and plant grants.	Do. ...	Chief Engineer in Sind; Superintending Engineers of Circles, Electrical Engineer to Government and Sanitary Engineer to Government.

(*Vide* F.D. File 2734.)

(Correction No. 116, Financial Publication No. I, dated 23rd November 1928.)

Head of Account and Details of grant	Department on whose request the Legislative Council voted the supply or the Governor in Council made the non-voted grant	Authority responsible for watching the progress of expenditure against appropriation
7—Stamps ..	Revenue Department	Superintendent of Stamps, Bombay. Commissioner in Sind. } For charges for the sale of general and Court fee stamps. Commissioners of Divisions. } Political Resident, Aden. }
8—Forests	Do. ..	Chief Conservator of Forests, Bombay Presidency.
9—Registration	Do. ..	Inspector General of Registration.
14A—Scheduled Taxes ..	Do. ..	Collector of Bombay (for expenditure in Bombay City). Commissioner in Sind (for expenditure at Karachi). Commissioner, Northern Division (for expenditure at Ahmedabad and Surat). Commissioner, Central Division (for expenditure at Poona and Sholapur).
XIII—Irrigation, Navigation, Embankment and Drainage Works for which Capital accounts are kept.		
Refunds of Revenue on Canals.	Public Works Department.	Superintending Engineers of Circles.
Part I		
Extensions and improvements and maintenance and repairs to Canals.	Do. ..	Superintending Engineers of Circles.
Discretionary grants for extensions and improvements to Canals.	Do. ..	Superintending Engineers of Circles.
Expenditure in England on stores.	Do. ..	Secretary to Government, Public Works Department.
Reserves with Government for extensions and improvements and maintenance and repairs.	Do. ..	Secretary to Government, Public Works Department.
Provision for regrants of lapses in the previous year.	Do. ..	Secretary to Government, Public Works Department.
Part IV		
Special Revenue, Establishment Temporary.	Do. ..	Superintending Engineers, Indus Left Bank Circle, Central Circle, Southern Circle and Deccan Irrigation Circle.

Head of Account and Details of grant	Department on whose request the Legislative Council voted the supply or the Governor in Council made the non-voted grant	Authority responsible for watching the progress of expenditure against appropriation
14—Interest on works for which Capital Accounts are kept.	Public Works Department.	Secretary to Government, Public Works Department.
15—Other Revenue Expenditure financed from Ordinary Revenues—	....	....
Public Works		
Refunds of Revenue on Canals.	Public Works Department.	Superintending Engineers of Circles.
Part I		
Works extensions and improvements and maintenance and repairs to Canals, Tanks, etc. (except those under the control of the Indus River Commission).	Do. ..	Superintending Engineers of Circles.
Surveys for new Irrigation Project.	Do. ..	Chief Engineer, Lloyd Barrage and Canals Construction, and Superintending Engineers of Circles.
Extensions and improvements and maintenance and repairs (including special repairs to bunds in Sind).	Do. ..	Chief Engineer in Sind and Secretary, Indus River Commission.
Maintenance of rain and river gauges.	Do. ..	Superintending Engineers of Circles.
Discretionary grants for extensions and improvement and maintenance and repairs to Canals, Tanks, etc.	Do. ..	Superintending Engineers of Circles.
Reserve with the Indus River Commission for extensions and improvements and maintenance and repairs to bunds in Sind.	Do. ..	Chief Engineer in Sind and Secretary, Indus River Commission.
Reserve with Government for extensions and improvements and maintenance and repairs.	Do. ..	Secretary to Government, Public Works Department.
Provision for regrant of lapses in the previous year.	Do. ..	Secretary to Government, Public Works Department.
Pensionary charges of the Irrigation Department.	Do. ..	Secretary to Government, Public Works Department.
Part IV		
Special Temporary Establishments (Survey and Medical).	Do. ..	Chief Engineer, Lloyd Barrage and Canals Construction, and Superintending Engineer, Deccan Irrigation Circle.

Head of Account and Details of grant	Department on whose request the Legislative Council voted the supply or the Governor in Council made the non-voted grant	Authority responsible for watching the progress of expenditure against appropriation
Civil		
15A—Irrigation Works—		
Works for which neither Capital nor Revenue Accounts are kept.	....	
Repairs to minor irrigation works in charge of Revenue Department.	Revenue Department	Commissioners of Divisions (for the grants placed at their disposal). Superintending Engineer on Special Duty.
19—Interest on Ordinary Debt.	Finance Department	Secretary to Government, Finance Department.
21—Sinking Funds ..	Do. ..	Do. do.
22—General Administration ..	....	....
A—Heads of Provinces		
Sumptuary allowance of the Governor.	Finance Department	Military Secretary to His Excellency the Governor.
Staff and Household of the Governor.	Do. ..	Private Secretary to His Excellency the Governor (for his own office only). Military Secretary to His Excellency the Governor.
Tour expenses ..	Do. ..	Military Secretary to His Excellency the Governor.
Executive Council and Ministers	Do. ..	Secretary to Government, Finance Department.
B—Legislative Bodies		
Provincial Legislative Councils (with the exception of Travelling Allowance to Members of the Legislative Councils and Elections for Legislative Councils).	Legislative Council office.	Secretary to the Legislative Council.
Travelling Allowance of Members of the Legislative Councils and Elections for Legislative Councils.	Legal Department ..	Secretary to Government, Legal Department.
C—Secretariat and Headquarters Establishments		
Home Department ..	Home Department ..	Secretary to Government, Home Department.
Political Department ..	Political Department.	Secretary to Government, Political Department.
Finance Department ..	Finance Department.	Secretary to Government, Finance Department.
Revenue Department ..	Revenue Department.	Secretary to Government, Revenue Department.
General, Educational and Marine Departments.	General Department.	Secretary to Government, General Department.

Head of Account and Details of grant	Department on whose request the Legislative Council voted the supply or the Governor in Council made the non-voted grant	Authority responsible for watching the progress of expenditure against appropriation
Legal Department.. ..	Legal Department ..	Secretary to Government, Legal Department.
Separate Department ..	Separate Department.	Chief Secretary to Government, Separate Department.
Publicity Officer and Translators' Department.	Home Department (Political).	Director of Information and Oriental Translator to Government.
Secretariat Record Office ..	Do. ..	Director of Information.
Commissioner of Settlements and Director of Land Records.	Revenue Department.	Commissioner of Settlements and Director of Land Records
Local Fund Audit Establishment.	Finance Department.	Secretary to Government, Finance Department.
D—General Administration		
Sindhi Translator's Office ..	Home Department (Political).	Commissioner in Sind.
Commissioner in Sind ..	Revenue Department	Do. do.
Commissioners of Divisions ..	Do. ..	Commissioners of Divisions.
E—District Administration		
(*a*) General Establishment ..	Revenue Department.	Commissioner in Sind and Commissioners of Divisions.
(*b*) Sub-Divisional Establishments.	Do. ..	Do. do.
(*c*) Other Establishment ..	Do. ..	Commissioners of Divisions.
F—Miscellaneous		
Discretionary grants by Heads of Provinces.	Revenue Department.	Commissioner in Sind and Commissioners of Divisions.
Presents and Charities by His Excellency the Governor.	Finance Department.	Military Secretary to His Excellency the Governor.
24—Administration of Justice—		
A—High Court.		
Judges	Home Department ..	Prothonotary and Registrar, Original Side.
Prothonotary and Registrar, Original Side.	Do. ..	Do. do.
Commissioner for taking accounts and Taxing Master.	Do. ..	Do. do.
Clerk of Insolvency ..	Home Department ..	Prothonotary and Registrar, Original Side.
Clerk of the Crown ..	Do. ..	Do. do.
Translator, Original Side ..	Do. ..	Do. do.
Registrar, Appellate Side ..	Do. ..	Registrar. Appellate Side.
Translator, Appellate Side ..	Do. ..	Do. do.
Sheriff	Do. ..	Sheriff of Bombay.
Reporter	Do. ..	Reporter, High Court, Bombay.

Head of Account and Details of grant	Department on whose request the Legislative Council voted the supply or the Governor in Council made the non-voted grant	Authority responsible for watching the progress of expenditure against appropriation
B—Law Officers—		
Presidency Law Officers ..	Legal Department ..	Secretary to Government, Legal Department.
High Court Pleader (except fees to Pleaders in murder cases and allowance to special Interpreter in murder cases).	Do. ..	Remembrancer of Legal Affairs.
Mofussil Establishment ..	Do. ..	Do. do.
Fees to Pleaders in murder cases.	Home Department ..	Registrar, Appellate Side.
Allowance to special Interpreter in murder cases.	Do. ..	Clerk of the Crown.
C—Administrator-General and Official Trustee.	Do. ..	Administrator-General and Official Trustee.
D—Coroner's Court ..	Do. ..	Coroner of Bombay.
E—Presidency Magistrates' Courts.	Do. ..	Chief Presidency Magistrate, Bombay.
F—Judicial Commissioners ..	Do. ..	Judicial Commissioner of Sind.
G—Civil and Sessions Courts (except Process-serving Establishment).	Do.	District Judges.
Process-serving Establishments.	Do. ..	District Judges and Collectors.
H—Courts of Small Causes—		
(*a*) Presidency Courts ..	Do. ..	Chief Judge, Bombay Small Causes Court.
(*b*) Mofussil Courts ..	Do. ..	District Judges of Ahmedabad and Poona and Judicial Commissioner of Sind.
I—Criminal Courts ..	Do. ..	Commissioner in Sind and Commissioners of Divisions.
Pleadership Examination Charges.	Do. ..	Registrar, High Court, Appellate Side.
25—Jails and Convict Settlements (except charges in connection with settlement of Criminal Tribes).	Do. ..	Inspector-General of Prisons.
Charges in connection with settlement of Criminal Tribes	Do. ..	Criminal Tribes Settlement Officer, Bombay Presidency.
26—Police—		
A—Presidency Police ..	Do. ..	Commissioner of Police, Bombay.
B—Superintendence—		
Presidency proper ..	Do. ..	Inspector-General of Police, Bombay Presidency.
Sind	Do. ..	Deputy Inspector-General of Police, Sind.
C—District Executive Force—		
Presidency proper (except Hospital Charges).	Do. ..	Inspector-General of Police.
Hospital Charges ..	Do. ..	Surgeon-General with the Government of Bombay.

Head of Account and Details of grant	Department on whose request the Legislative Council voted the supply or the Governor in Council made the non-voted grant	Authority responsible for watching the progress of expenditure against appropriation
District Executive Force, Sind.	Home Department..	Deputy Inspector-General of Police for Sind.
District Executive Force, Aden.	Do. ..	Political Resident, Aden.
D—Police Training Schools ..	Do. ..	Inspector-General of Police, Bombay Presidency.
E—Village Police, Sind ..	Do. ..	Deputy Inspector-General of Police for Sind.
F—Special Police—Presidency Proper.	Do. ..	Inspector-General of Police, Bombay Presidency.
Special Police—Sind ..	Do.	Deputy Inspector-General of Police for Sind.
G—Railway Police—		
(*i*) B. B. & C. I. Railway ..	Do. ..	Inspector-General of Police, Bombay Presidency.
(*ii*) G. I. P. and M. & S. M. Railways.	Do. ..	Do. do.
(*iii*) Sind Railways ..	Do. ..	Deputy-Inspector General of Police for Sind.
H—Criminal Investigation Department—		
(*i*) Presidency proper ..	Do. ..	Inspector-General of Police, Bombay Presidency.
(*ii*) Bombay City ..	Do. ..	Commissioner of Police, Bombay.
(*iii*) Sind	Do. ..	Deputy Inspector-General of Police for Sind.
Expenditure in England ..	Do. ..	Inspector-General of Police, Bombay Presidency. Deputy Inspector-General of Police for Sind (for purchase of stores for Police in Sind).
27—Ports and Pilotage—		
A—Pay and allowances of Officers and Men Afloat.	Revenue Department.	Commissioner in Sind.
B—Purchase of Marine Stores, etc.	Do. ..	Do.
C—Ports Establishments ..	Marine Department..	Secretary to Government, Marine Department.
D—Miscellaneous—		
Boat Establishment of the Collector of Kolaba. ..	Revenue Department.	Commissioner, Southern Division.
30—Scientific Departments—		
A—Museum	General Department	Secretary to Government, General Department.
B—Donations to Scientific Societies and Institutions.	Do. ..	Director of Public Instruction.
31—Education—Reserved—		
(*i*) Reformatories ..	Home Department ..	Director of Public Instruction.
(*ii*) European Education ..	Home Department (Political).	Do. do.

Head of Account and Details of grant	Department on whose request the Legislative Council voted the supply or the Governor in Council made the non-voted grant	Authority responsible for watching the progress of expenditure against appropriation
31—Education—Transferred ..	Educational Department.	Director of Public Instruction.
32—Medical	General Department.	Surgeon-General with the Government of Bombay.
33—Public Health— ..		
Except (*i*) to (*vi*) below ..	Do. ..	Director of Public Health.
(*i*) Port Health Establishment.	Do. ..	Surgeon-General with the Government of Bombay.
(*ii*) Pilgrim Charges ..	General Department.	Commissioner of Police, Bombay.
(*iii*) Sanitary Engineer and his staff.	Public Works Department.	Sanitary Engineer to Government.
(*iv*) Works	General Department.	Do. do.
(*v*) Grants for Public Health Purposes. ..	Do. ..	Secretary to Government, General Department.
(*vi*) Consulting Surveyor and his staff.	Do. ..	Consulting Surveyor to Government.
34—Agriculture—		
A—Agriculture	Revenue Department.	Director of Agriculture.
B—Veterinary charges—		
(*i*) Bombay Veterinary College.	Do. ..	Principal, Bombay Veterinary College.
(*ii*) Presidency proper ..	Do. ..	Superintendent, Civil Veterinary Department, Bombay Presidency.
(*iii*) Sind ..	Do. ..	Commissioner in Sind.
(*iv*) Establishment under the Glanders and Farcy Act.	Do. ..	Principal, Bombay Veterinary College. Political Resident, Aden (for the establishment at Aden).
C—Co-operative Credit ..	Do. ..	Registrar of Co-operative Societies.
D—Works ..	Do. ..	Director of Agriculture.
35—Industries—		
A—Industries	General Department.	Director of Industries.
B—Fisheries	Revenue Department	Commissioner in Sind.
37—Miscellaneous Departments—		
(*i*) Labour Office ..	General Department.	Director of Information and Labour Intelligence.
(*ii*) Factory and Boiler Departments.	Do. ..	Collector of Bombay.
(*iii*) Commissioner for Workmen's Compensation.	Do. ..	Commissioner for Workmen's Compensation.
(*iv*) Controller of Rent ..	Do. ..	Rent Collector, Bombay Commissioner in Sind (for Rent Controller at Karachi). Political Resident, Aden (for Rent Controller at Aden).

Head of Account and Details of grant	Department on whose request the Legislative Council voted the supply or the Governor in Council made the non-voted grant	Authority responsible for watching the progress of expenditure against appropriation
(*v*) Accountancy Diploma Board.	Educational Department.	Director of Public Instruction.
(*vi*) Civil and Military Examination Committee and Permanent Committee for Departmental Examinations.	Revenue Department.	Secretary to the Civil and Military Examination Committee and Commissioner in Sind (for examinations held at Karachi).
(*vii*) Board of Examiners for granting certificates of competency to Electrical Contractors and Wiremen.	Public Works Department.	Electrical Engineer to Government.
(*viii*) Preservation and Translation of Ancient Manuscripts.	Educational Department.	Director of Public Instruction.
41—Civil Works—		
Part I		
Buildings, Communication and Miscellaneous works.	Public Works Department.	Superintending Engineers of Circles and Commanding Royal Engineer, Aden Brigade (for works at Aden only).
Works entrusted to Local Boards.	Do. ..	Local Boards concerned.
Electrical Works	Do. ..	Electrical Engineer to Government.
Sanitary and other works in connection with buildings and communication works when entrusted to the Sanitary Engineer to Government.	Do. ..	Sanitary Engineer to Government.
Works in connection with the Central Stores and Workshops, Dapuri.	Do. ..	Mechanical Engineer to Government.
Reserve with Government ..	Do. ..	Joint Secretary to Government, Public Works Department.
Discretionary grants ..	Do. ..	Superintending Engineers of Circles, Electrical Engineer to Government, Commanding Royal Engineer, Aden Brigade, Mechanical Engineer to Government and other Officers holding discretionary grants.
Reserve with Government under Discretionary grants.	....	Joint Secretary to Government, Public Works Department.
Part II		
Repair grants	Do. ..	Superintending Engineers of Circles, Electrical Engineer to Government, Commanding Royal Engineer, Aden Brigade, Mechanical Engineer to Government.

Head of Account and Details of grant	Department on whose request the Legislative Council voted the supply or the Governor in Council made the non-voted grant	Authority responsible for watching the progress of expenditure against appropriation
Reserve with Government ..	Public Works Department.	Joint Secretary to Government, Public Works Department.
Part III		
Grants for establishment ..	Do. ..	Secretary to Government, Public Works Department, Chief Engineer in Sind, Electrical Engineer to Government, Consulting Architect to Government, Mechanical Engineer to Government and Superintending Engineers of Circles (excluding those on Lloyd Barrage and Canals Construction).
Part III-A		
Provisions for reserve with Government, two Europe-recruited officers, appointment of two students from the Engineering Colleges, one Assistant Engineer reverting from deputation, formation of Subordinate Engineering Service, stipends to Indian students who have completed their theoretical training in Europe and are appointed to receive practical training on Public Works, Officers of the Indian Service of Engineers on leave, additional temporary Engineers and Subordinates, promotion of Upper Subordinates to the Bombay Engineering Service and difference between the pay of Upper Subordinates who have been promoted to the Bombay Engineering Service during the current year as Upper Subordinates and Assistant Engineers.	Public Works Department.	Secretary to Government, Public Works Department.
Provision for revision of Accountants.	Do. ..	Accountant General, Bombay
Provision for compensatory allowance to Specialist Officers.	Do. ..	Consulting Architect to Government and Electrical Engineer to Government.

Head of Account and Details of grant	Department on whose request the Legislative Council voted the supply or the Governor in Council made the non-voted grant	Authority responsible for watching the progress of expenditure against appropriation
Provision for stipends to Civil Engineering students.	Public Works Department.	Principal, College of Engineering, Poona, and Principal, N. E. D. Civil Engineering College, Karachi.
Provision for House Rent allowance to the officers of the Indian Service of Engineers stationed at Bombay, Thana, Salsette and Karachi.	Do. ..	Chief Engineer in Sind and Superintending Engineers, Indus Right Bank Circle, Indus Left Bank Circle, and Nothern Circle.
Provision for leave salary and officiating allowances to clerks, storekeepers, etc.	Do. ..	Chief Engineer in Sind, Superintending Engineers of Circles (excepting those on Lloyd Barrage and Canals Construction), Electrical Engineer to Government, Consulting Architect to Government and Mechanical Engineer to Government.
Provision for local and House-rent allowances to certain establishments at Thana and Poona.	Do. ..	Superintending Engineers, Northern Circle, Central Circle and Deccan Irrigation Circle.
Part IV		
Tools and Plant grants ..	Public Works Department.	Chief Engineer in Sind, Superintending Engineers of Circles, Electrical Engineer to Government and Mechanical Engineer to Government.
Reserve with Government ..	Do. ..	Joint Secretary to Government, Public Works Department.
43—Famine Relief and Insurance—		
A—Famine Relief ..	Revenue Department	Commissioner in Sind / Commissioners of Divisions. (for village water supply grants at their disposal). Collectors of Districts (for water supply and fodder storage grants at their disposal). Chief Conservator of Forests (for fodder storage by his department). Director of Agriculture (for Kachi storage and borings by his department). Water Diviner to Government.
B—Transfer to Famine Insurance Fund.	Finance Department.	Secretary to Government, Finance Department.
45—Superannuation Allowances and Pensions.	Do. ..	Secretary to Government Finance Department.

Head of Account and Details of grant	Department on whose request the Legislative Council voted the supply or the Governor in Council made the non-voted grant	Authority responsible for watching the progress of expenditure against appropriation
46—Stationery and Printing [except (*i*) to (*vi*) mentioned below].	General Department.	Superintendent, Government Printing and Stationery.
(*i*) Alienation Department Press.	Revenue Department.	Commissioner, Central Division.
(*ii*) Press of the Commissioner in Sind.	General Department.	Commissioner in Sind.
(*iii*) Printing at Private Presses (Land Revenue and General Administration).	Revenue Department.	Commissioners of Divisions and Collectors in the Presidency proper.
(*iv*) Printing at Private Presses—Administration of Justice.	Home Department ..	District Judge, Ahmedabad.
(*v*) High Court Press ..	Do. ..	Registrar, High Court, Appellate Side.
(*vi*) Jail Press, Aden ..	Do. ..	Inspector General of Prisons.
47—Miscellaneous—Reserved—		
A—Donations for Charitable purposes.	Home Department	Commissioner in Sind. Political Resident, Aden. Commissioners of Divisions. Collectors of Districts. (for charges for interring paupers maintenance of destitute persons and other items.)
Donations to Institutions ..	General Department.	Secretary to Government, Home Department (for grants to Societies for prevention of cruelty to animals, salvation army, poor boxes, Bombay Vigilance Association, Infant Welfare Society, Society for protection of children, Labour home of European vagrants, and home for fallen Women). Secretary to Government, General Department (for the rest).
B—Charges on account of Vagrants.	Home Department ..	Commissioner in Sind. Commissioners of Divisions. Political Resident, Aden.
Rewards for destruction of wild animals.	General Department.	Commissioner in Sind.
	Revenue Department.	Commissioners of Divisions.
C—Petty Establishments— Expenditure in connection with Local Assigned Revenues.	Do. .. General Department.	Commissioners of Divisions.

Head of Account and Details of grant	Department on whose request the Legislative Council voted the supply or the Governor in Council made the non-voted grant	Authority responsible for watching the progress of expenditure against appropriation
Special Commissions of Enquiry	Home Department .. Revenue Department Finance Department, etc.	Secretary to Government, Finance Department.
Irrecoverable temporary loans written off.	Finance Department.	Secretary to Government, Finance Department.
Rents, Rates and Taxes ..	General Department.	Secretary to Government, General Department.
	Revenue Department.	Secretary to Government, Revenue Department (for rent of trunk telephone line between Poona and Mahableshwar).
D—Contributions—		
(*i*) Allowance to Superintendent of Panchgani.	General Department.	Commissioner, Central Division.
(*ii*) Guarantee for taluka headquarters telegraph lines.	Revenue Department.	Secretary to Government, Revenue Department.
(*iii*) Grant-in-aid to the Poona Suburban Municipality.	General Department	Commissioner, Central Division.
(*iv*) Grant-in-aid to the Working Men's Hostel.	Home Department ..	Secretary to Government, Home Department.
(*v*) Grant to the Board of Cinema Film Censors.	Do. ..	Secretary to Government, Home Department.
E—Miscellaneous and Unforeseen Charges—		
(*i*) Charges on account of Destitute Pilgrims.	Do. ..	Secretary to Government, Home Department.
(*ii*) Reserve with Government, Finance Department.	Finance Department.	Secretary to Government, Finance Department.
Durbar Presents and Allowances to Vakils, etc.	Revenue Department	Commissioner in Sind. Commissioners of Divisions.
Miscellaneous Durbar Charges.	Do ..	Commissioner in Sind. Commissioners of Divisions.
Miscellaneous Compensations.	General Department.	Secretary to Government, General Department. Commissioner for Workmen's Compensation (for compensation under Workmen's Compensation Act.)
47—Miscellaneous—Transferred—		
Special Commissions of Enquiry.	Finance Department.	Secretary to Government, Finance Department.
Contributions	General and Public Works Departments.	Commissioner in Sind. Commissioners of Divisions.

Head of Account and Details of grant	Department on whose request the Legislative Council voted the supply or the Governor in Council made the non-voted grant	Authority responsible for watching the progress of expenditure against appropriation
Miscellaneous and Unforeseen Charges—		
Reserve at the disposal of the Finance Department.	Finance Department.	Secretary to Government, Finance Department.
Miscellaneous charges for the treatment of patients at the Pasteur Institute.	General Department.	Commissioner in Sind. Commissioners of Divisions.
51A—Miscellaneous Adjustments between the Central and Provincial Governments.	Revenue Department.	Secretary to Government, Revenue Department.
52A—Capital Outlay on Forests	Do. ..	Chief Conservator of Forests.
55—Construction of Irrigation Works—		
Part I		
Provisions for works, tools and plant and suspense in connection with the Lloyd Barrage and Canals Construction Project (except expenditure in England).	Public Works Department.	Chief Engineer, Lloyd Barrage and Canals Construction.
Provisions for other Works in Sind and Deccan and Gujarat.	Do. ..	Superintending Engineers of Circles.
Expenditure in England on Stores.	Do. ..	Secretary to Government, Public Works Department.
Reserve with Government	Do. ..	Do. do.
Provision for regrant of lapses in the previous year.	Do. ..	Do. do.
Interest charges in respect of the Lloyd Barrage and Canals Construction Project to be met from capital.	Do. ..	Do. do.
Part IV		
Establishment employed on the Lloyd Barrage and Canals Construction.	Do. ..	Chief Engineer, Lloyd Barrage and Canals Construction and Revenue Officer, Lloyd Barrage and Canals Construction (for the grant for Revenue Establishment only).
Expenditure in England ..	Do. ..	Secretary to Government, Public Works Department.
Special temporary establishment (Medical).	Do. ..	Superintending Engineer, Deccan Irrigation Circle.
56A, Capital Outlay on Improvements on Public Health—		
Reserved	Revenue Department.	Secretary to Government, Revenue Department.
Transferred ..	General Department.	Secretary to Government, General Department.

Head of Account and Details of grant	Department on whose request the Legislative Council voted the supply or the Governor in Council made the non-voted grant	Authority responsible for watching the progress of expenditure against appropriation
59, Bombay Development Scheme.	Development Department.	Secretary to Government, Development Department.
60, Civil Works—		
Buildings, Communications and Miscellaneous Works.	Public Works Department.	Superintending Engineers of Circles, Commanding Royal Engineer, Aden Brigade (for Works at Aden only).
Electrical Works ..	Do. ..	Electrical Engineer to Government.
Sanitary and other Works in connection with Buildings, Communications, Works when entrusted to the Sanitary Engineer to Government.	Do. ..	Sanitary Engineer to Government.
Expenditure in England— (Charged to Revenue).		
(*i*) Under the Control of the Secretary of State for India.	Revenue Department General Department. Educational Department. Home Department. Public Works Department. Finance Department.	Accountant General, India Office.
(*ii*) Under the Control of the High Commissioner for India.	All Departments of the Secretariat (except Development and Political Departments).	Chief Accounting Officer to the High Commissioner for India.

(Correction No. 31, Financial Publication No. I, dated 19th October 1927.)

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Substitute the following, as **Appendix 14 to Financial Publication No. I,** for the existing Appendix 14, inserted by correction slip No. 31, dated 19th October 1927.

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APPENDIX 14.

List of **Authorities responsible for watching** *the progress of* **expenditure** *under each Head of Account against the budget provision.*

STATEMENT A.

Head of Account and details of grant	Secretariat Department responsible for the Demand	**Authority responsible for watching** the progress of **expenditure** against appropriation	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	5
5, Land Revenue.				
5A—Land Revenue—				
Charges of Administration—	Revenue Department.			
(*a*) Establishment (Gheetax) and contingencies.		Commissioner in Sind.	(1) Total (but not details) of contingencies to be split up among Commissioners and Collector of Bombay and Bombay Suburban District.	
(*b*) Temporary establishment, temporary tagai establishment and contingencies.		Commissioner, N. D.		
(*c*) General establishments [excluding (*a*) and (*b*) above].		Collector of Bombay.		
(*d*) Contingencies and temporary tagai establishment.		The other Commissioners.	(2) Total of temporary establishment, and temporary tagai establishment to be split up among Controlling Officers.	

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Head of Account and details of grant	Secretariat Department responsible for the Demand	Authority responsible for watching the progress of expenditure against appropriation	Arrangements to be made in the Voted Book (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	5
5, Land Revenue—*contd.*				
5A—Land Revenue—*contd.*				
Charges of Administration—				
(*e*) The temporary establishment for land acquisition work.	Revenue Department	Consulting Surveyor to Government.		
5BI—Survey and Settlement ..	Do. ..	Commissioner, Central Divison.		
5C—Land Records—				
(1) Superintendence ..	Do. ..	Senior Superintendent of Land Records, Central Division.		
		Commissioner in Sind (for Superintendent, Land Records in Sind).		
(2) City Land Records—				
(*a*) Maintenance of City Surveys in Presidency proper.	Do. ..	Senior Superintendent of Land Records, Central Division.		
(*b*) Maintenance of City Surveys in Sind.		Commissioner in Sind.		
(*c*) Bombay City Survey.		Collector of Bombay.		
(3) Alienation Office, Poona	Do.	Commissioner, Central Division.		
(4) District Charges—				
(*a*) Tapedars in Sind and establishments under them, cost of boundary marks recoverable from landholders and City Survey operations in Sind.	Do. ..	Commissioner in Sind.		

(*b*) Circle Inspectors in their Divisions and establishments under them and cost of boundary marks recoverable from landholders in their Divisions.	..	Commissioners of Divisions.	
(*c*) Circle Inspectors in his District and establishments under them.		Collector, Bombay Suburban District.	
(*d*) District Survey Offices and Akraband Work, Settlement Work, Record of Rights and City Survey operations in the Presidency proper.		Senior Superintendent of Land Records, Central Division.	
5D—Charges on account of Incumbered Estates.	Do. ..	Commissioner in Sind.	
5E—Assignments and Compensations.	Do. ..	Commissioners of Divisions .. / Commissioner in Sind .. / Collector of Bombay and Bombay Suburban District.	Total provision to be split up among the Controlling Officers concerned.
Expenditure in England—Stores.	Do. ..	Commissioner, Central Division.	
Loss or Gain by Exchange ..	Do. ..	Do.	
6, Excise.			
6—Excise (except the portion of the grant allotted for the combined Salt and Excise Departments in Sind).	Revenue Department	Commissioner of Excise.	*
6C—(2) Combined Salt and Excise Departments in Sind.	Do. ..	Commissioner in Sind.	
Expenditure in England—Stores.	Do. ..	Commissioner of Excise.	
Loss or Gain by Exchange on Stores.	Do. ..	Do.	

*Provisions for Controlling Officers to be shown separately in the White Book.

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Head of Account and details of grant	Secretariat Department responsible for the Demand	Authority responsible for watching the progress of expenditure against appropriation	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	5
7—Stamps	Revenue Department	Secretary to Government, Revenue Department.		
8—Forests	Do. ..	Chief Conservator of Forests, Bombay Presidency.		
8A—Forest Capital Outlay ..	Do. ..	Do. do.		
9—Registration	Do. ..	Inspector General of Registration.		
9A—Scheduled Taxes ..	Do. ..	Secretary to Government, Revenue Department.		
XIII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.				
Parts I and II.				
Extensions and improvements and maintenance and repairs to canals.	Public Works Department.	Superintending Engineers of Circles ..	The lump provisions to be shown at the disposal of the Controlling Officers in Public Works Budget Estimates.	
Discretionary grants for extensions and improvements to canals.	Do. ..	Chief Engineer in Sind and Superintending Engineers of Circles.	Do.	
Expenditure in England on Stores.	Do. ..	Chief Engineer for Irrigation.		
Loss or Gain by Exchange on Stores.	Do. ..	Do.		
Reserve with Government..	Do. ..	Chief Engineer for Irrigation.		

Provision for regrant of lapses in the previous year.	Do. ..	Chief Engineer for Irrigation.	
Part III.			
Special establishment (Revenue, Medical and Survey).	Public Works Department.	Chief Engineer in Sind, Joint Chief Engineer in Sind and the Superintending Engineers of Circles in the Presidency proper.	The provisions to be shown at the disposal of the Controlling Officers in Public Works Budget Estimates.
14—Interest on Works for which Capital Accounts are kept.	Public Works Department.	Secretary to Government, Finance Department.	
15—Other Revenue Expenditure financed from Ordinary Revenues—			
PUBLIC WORKS.			
Parts I and II.			
Works, extensions and improvements and maintenance and repairs to canals, tanks, etc. (except those under the control of the Indus River Commission).	Public Works Department.	Superintending Engineers of Circles ..	The provisions to be shown at the disposal of the Controlling Officers in Public Works Budget Estimates.
Surveys for new Irrigation Projects.	Do. ..	Superintending Engineers of Circles ..	Do. do.
Extensions and Improvements and maintenance and repairs (including special repairs) to bunds in Sind.	Do. ..	Indus River Commission.	
Maintenance of rain and river gauges.	Do. ..	Superintending Engineers of Circles ..	The provisions to be shown at the disposal of the Controlling Officers in Public Works Budget Estimates.

Head of Account and details of grant	Secretariat Department responsible for the Demand	**Authority responsible for watching** the progress of **expenditure** against appropriation	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	
PUBLIC WORKS—*contd.*				
Parts I and II—contd.				
Discretionary grants for Extensions and Improvements and maintenance and repairs to canals, tanks, etc.	Public Works Department.	Chief Engineer in Sind .. .. Superintending Engineers of Circles.	The provisions to be shown at the disposal of the Controlling Officers in Public Works Budget Estimates.	
Discretionary grant of the Indus River Commission for extensions and improvements and maintenance and repairs to bunds in Sind.	Do. ..	Indus River Commission.		
Reserve with Government ..	Do. ..	Chief Engineer for Irrigation.		
Provision for regrant of lapses in the previous year.	Do. ..	Chief Engineer for Irrigation.		
Part III.				
Special establishment (Revenue, Medical and Survey).	Public Works Department.	Chief Engineer in Sind, Joint Chief Engineer in Sind and the Superintending Engineers of Circles in the Presidency proper concerned.	The provisions to be shown at the disposal of the Controlling Officers in Public Works Budget Estimates.	
CIVIL.				
15A—Irrigation Works—				
Works for which neither Capital nor Revenue Accounts are kept—				

(1) Maintenance and Repairs.	Revenue Department	Commissioners of Divisions (for the grants placed at their disposal).	....	Provisions at the disposal of the Controlling Officers are shown separately in White Book.
(2) Minor Irrigation Works	Do. ..	Superintending Engineers of Circles (for the grants placed at their disposal).	The total provision to be split up among the Controlling Officers concerned.	
15 (1) Other Revenue Expenditure financed from the Famine Relief Fund.	Public Works Department. Revenue Department	Secretary to Government, Finance Department.		
16—Construction of Irrigation Works.	Public Works Department.	Secretary to Government, Finance Department.		
19—Interest on Ordinary Debt ..	Finance Department	Do. do.		
20—Interest on other Obligations.	Do. ..	Do. do.		
21—Appropriation for reduction or avoidance of Debt.	Do. ..	Do. do.		
22—General Administration (Reserved)—				
A—Heads of Provinces.				
A—Salary of the Governor ..	Finance Department	Military Secretary to His Excellency the Governor.		
B—Sumptuary Allowance of the Governor.	Do. ..	Do. do.		
C—Staff and Household of the Governor.	Do. ..	Private Secretary to His Excellency the Governor (for his own office only). Military Secretary to His Excellency the Governor.	....	Provision for the Private Secretary to His Excellency the Governor's Office is shown separately in the White Book.
D—Expenditure from Contract Allowance.	Do. ..	Military Secretary to His Excellency the Governor.		
E—Tour Expenses	Do. ..	Do. do.		
F—Executive Council ..	Seperate Department	Chief Secretary to Government, Separate Department.		

Head of Account and details of grant	Secretariat Department responsible for the Demand	Authority responsible for watching the progress of expenditure against appropriation	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	5
B—Legislative Bodies.				
G—Provincial Legislative Councils	Finance Department.	Secretary to the Legislative Council.		
H—Elections for Indian and Provincial Legislatures.	Legal Department ..	Secretary to Government, Legal Department.		
C—Secretariat and Headquarters Establishments.				
I—Civil Secretariat.				
I (1) Home Department ..	Home Department ..	Secretary to Government, Home Department.		
I (2) Political Department and Passport Establishment in the Secretariat	Political Department.	Secretary to Government, Political Department.		
I (3) Separate Department ..	Separate Department	Chief Secretary to Government, Separate Department.		
I (4) Finance Department ..	Finance Department.	Secretary to Government, Finance Department.		
I (5) Revenue Department ..	Revenue Department	Secretary to Government, Revenue Department.		
I (6) General and Educational Departments.	General Department .	Secretary to Government, General Department.		
I (7) Legal Department ..	Legal Department ..	Secretary to Government, Legal Department.		

I (8) Publicity Officer and Translators' Department.	Home Department (Political).	Secretary to Government, Home Department.	
I (9) Secretariat Record Office.	Political Department.	Director of Information.	
I (10) Reforms Office ..	Legal Department ..	Secretary, Legal Department or Special Officer appointed for the purpose.	
J—Local Fund Audit Establishment.	Finance Department.	Secretary to Government, Finance Department.	
D—Commissioners.			
K (1) Sindhi Translator's Office..	Home Department (Political).	Commissioner in Sind.	
(2) Commissioner in Sind ..	Revenue Department.	Commissioner in Sind.	
Passport Branch of the Commissioner in Sind.	Political Department.	Do.	
L—Commissioners of Divisions ..	Revenue Department.	Commissioners of Divisions.	*
E—District Administration.			
M (1) General Establishments—			
(*a*) "Pay of Officers"—Voted and Non-Voted and "Allowances, Honoraria, etc., Non-voted".	Revenue Department.	Secretary to Government, Revenue Department.	
(*b*) Other items.		Commissioner in Sind, Commissioners of Divisions and Collector, Bombay Suburban District.	*
M (2) Treasury Establishments..	Revenue Department.	Commissioners.	*
N—Sub-divisional Establishments.	Revenue Department.	Commissioner in Sind. Commissioners of Divisions. Collector, Bombay Suburban District.	*

* Provisions for Controlling Officers to be shown separately in the White Book.

Head of Account and Details of grant	Secretariat Department responsible for the Demand	Authority responsible for watching the progress of expenditure against appropriation	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	
O—Other Establishments ..	Revenue Department.	Commissioner in Sind. Commissioners of Divisions. Collector, Bombay Suburban District.	*	
F—Miscellaneous.				
P—Discretionary grants by Heads of Provinces.	Finance Department.	Military Secretary to His Excellency the Governor (for the Discretionary grant of the Governor).		The provision for discretionary grant of the Governor is shown separately in White Book.
	Revenue Department.	Commissioner in Sind, and Commissioners of Divisions.		
Q—Passages to England for candidates of the I. C. S.	Finance Department.	Chief Secretary to Government in the Finance Department.		
22—General Administration (Transferred).	Separate Department	Chief Secretary to Government, Separate Department.		
24—Administration of Justice—				
A—High Court—				
A—1-Judges	Home Department ..	Prothonotary and Senior Master.		
A—2-Original Side—				
(*a*) Prothonotary and Senior Master.	Home Department ..	Prothonotary and Senior Master.		
(*b*) Translator, Original Side.	Do. ..	Prothonotary and Senior Master.		
A—3-Appellate Side—				
(*a*) Registrar	Do. ..	Registrar, Appellate Side.		
(*b*) Reporter	Do. ..	Reporter, High Court, Bombay.		
(*c*) Translator	Do. ..	Registrar, Appellate Side.		
A—4-Commissioner for taking accounts.	Do. ..	Prothonotary and Senior Master.		

A—5-Taxing Master ..	Do. ..	Prothonotary and Senior Master.	
A—6-Insolvency Registrar ..	Do. ..	Prothonotary and Senior Master.	
A—7-Clerk of the Crown ..	Do. ..	Prothonotary and Senior Master.	
A—8-Sheriff of Bombay ..	Do. ..	Sheriff of Bombay.	
A—9-Court Receiver and Liquidator.	Do. ..	Prothonotary and Senior Master.	
B—Law Officers—			
Presidency Law Officers ..	Legal Department ..	Secretary to Government, Legal Department.	
High Court Pleader (except fees to Pleaders in murder cases and allowance to special Interpreter in murder cases).	Legal Department ..	Remembrancer of Legal Affairs.	
Fees to Pleaders in murder cases.	Home Department ..	Registrar, Appellate Side. Clerk of the Crown.	
Allowance to special Interpreter in murder cases.	Home Department ..	Clerk of the Crown.	
Mofussil Establishment (except the provision for "Pay of Establishment" and a portion of the provision for "contingencies" which are controlled by Home Department, and the Judicial Commissioner in Sind respectively).	Legal Department ..	Remembrancer of Legal Affairs.	The present practice of showing provisions at the disposal of the two Controlling Officers by a foot-note to be continued.
C—Administrator General and Official Trustee.	Home Department ..	Administrator-General and Official Trustee.	
D—Coroner's Court	Home Department ..	Coroner of Bombay.	
E—Presidency Magistrates' Courts.	Home Department ..	Chief Presidency Magistrate, Bombay.	
F—Judicial Commissioners ..	Home Department ..	Judicial Commissioner of Sind.	
G—Civil and Sessions Courts (except Process-serving Establishment).	Home Department ..	Secretary to Government, Home Department.	
Process-serving Establishments.	Home Department ..	Secretary to Government, Home Department (for the present).	

* Provisions for Controlling Officers to be shown separately in the White Book.

Head of Account and details of grant	Secretariat Department responsible for the Demand	Authority responsible for watching the progress of expenditure against appropriation	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	5
H—Courts of Small Causes—				
(*a*) Presidency Courts ..	Home Department ..	Chief Judge, Court of Small Causes, Bombay.		
(*b*) Mofussil Courts ..	Do. ..	Secretary to Government, Home Department.		
I—Criminal Courts ..	Do. ..	Commissioner in Sind and Commissioners of Divisions.	The totals under the sub-heads "General Establishment" and "Judicial Establishment" to be split up among the Commissioners.	
J—Pleadership Examination Charges.	Do. ..	Prothonotary and Senior Master, High Court. Judicial Commissioner of Sind.	The existing practice of showing provisions at the disposal of the two Controlling Officers by a foot-note to be continued.	
25—Jails and Convict Settlements (except charges in connection with Settlement of Criminal Tribes and grants-in-aid).	Do. ..	Inspector General of Prisons.		
Charges in connection with Settlement of Criminal Tribes.	Do. ..	Backward Class Officer.		
Grants-in-aid ..	Do. ..	Secretary to Government, Home Department.		

28—Police—			
A—Presidency Police (except Hospital charges).	Do.	..	Commissioner of Police, Bombay.
Hospital charges ..	Do.	..	Surgeon General with the Government of Bombay.
B—Superintendence—			
Presidency proper ..	Do.	..	Inspector General of Police, Bombay Presidency.
Sind ..	Do.	..	Deputy Inspector General of Police for Sind.
C—District Executive Force—			
Presidency proper (except Hospital charges).	Do.	..	Inspector General of Police, Bombay Presidency.
Hospital charges ..	Do.	..	Surgeon General with the Government of Bombay.
District Executive Force, Sind.	Do.	..	Deputy Inspector General of Police for Sind.
D—Police Training Schools ..	Do.	..	Inspector General of Police, Bombay Presidency.
E—Village Police, Sind ..	Do.	..	Deputy Inspector General of Police, Sind.
F—Special Police—Presidency proper.	Do.	..	Inspector General of Police, Bombay Presidency.
G—Railway Police—			
(*i*) B. B. & C. I. Railway (including the S. R. Section of the R. M. Railway).	Do.	..	Inspector General of Police, Bombay Presidency.
(*ii*) G. I. P. and M. & S. M. Rlys.	Do.	..	Inspector General of Police, Bombay Presidency.
(*iii*) Sind Railways ..	Do.	..	Deputy Inspector General of Police for Sind.

Head of Account and details of grant	Secretariat Department responsible for the Demand	Authority responsible for watching the progress of expenditure against appropriation	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	5
H—Criminal Investigation Department—				
(*i*) Bombay City ..	Home Department..	Commissioner of Police, Bombay.		
(*ii*) Presidency Proper ..	Do. ..	Inspector General of Police, Bombay Presidency.		
(*iii*) Sind ..	Do. ..	Deputy Inspector General of Police for Sind.		
I—Special Emergency expenditure—				
(*i*) Bombay City ..	Do. ..	Commissioner of Police, Bombay.		
(*ii*) Presidency Proper ..	Do. ..	Inspector General of Police, Bombay Presidency.		
(*iii*) Sind ..	Do. ..	Deputy Inspector General of Police for Sind.		
Expenditure in England—Stores.	Do. ..	Inspector General of Police, Bombay Presidency.		
		Deputy Inspector General of Police for Sind (for purchase of stores for Police in Sind).	The provision to be split up among the two Controlling Officers.	
Loss or Gain by Exchange on do.	Do. ..	Do. ..	Do.	
27—Ports and Pilotage—				
A—Ports Establishments ..	Political Department	Secretary to Government, Political Department.		

30—Scientific Departments—			
A—Donations to Scientific Societies and Institutions.	General Department.	Collector of Bombay and Bombay Suburban District	
B—Museums—			
(*a*) Grant-in-aid to Prince of Wales' Museum.	Do. ..	Secretary to Government, General Department.	
(*b*) Grant-in-aid to Satara Museum and grant of annuity to Parasnis Family.		Commissioner, Central Division.	
(*c*) Grant-in-aid to Bijapur Museum.		Commissioner, Southern Division.	
31—Education—Reserved—			
(*i*) Reformatories * ..	Home Department ..	Director of Public Instruction.	
(*ii*) European Education ..	Home Department (Political).	Director of Public Instruction.	
31—Education—Transferred ..	Educational Department.	Director, Sir J. J. School of Art (for the School of Art, Bombay). Director of Public Instruction (for the rest).	Provisions under the Director, Sir J. J. School of Art, are shown separately in White Book.
32—Medical—(Reserved and Transferred).	General Department.	Surgeon General with the Government of Bombay.	
33—Public Health—			
Except (*i*) to (*xi*) below ..	General Department.	Director of Public Health.	
(*i*) Port Health Establishment.	Do. ..	Surgeon General with the Government of Bombay.	
(*ii*) Superintending Engineer, Public Health.	Public Works Department.	Superintending Engineer, Public Health.	
(*iii*) Consulting Surveyor and his staff.	General Department.	Consulting Surveyor to Government.	

* Excluding the S. A. Willingdon Boys' Home the grant for which is controlled by the Director of Industries.

Head of Account and details of grant	Secretariat Department responsible for the Demand	Authority responsible for watching the progress of expenditure against appropriation	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	5
33—Public Health—*contd.*				
(*iv*) Pilgrim charges ..	Political Department	Secretary to Government, Political Department	(1) Existing grants-in-aid to local bodies for Health Officers and Sanitary Inspectors to be split up into two parts— (*i*) for local Boards and (*ii*) for Municipalities and grants to Sanitary Associations and Committees into— (*a*) Sanitary Committees. (*b*) Sanitary Associations. (2) Totals for Controlling Officers to be shown separately in White Book.	
(*v*) Grants for Public Health purposes— (*a*) Grants to Village Sanitary Committees, grants-in-aid to Local Bodies for Village Water Supply and to Local Boards in connection with employment of Health Officers and grant to Sholapur Development Scheme).	General Department.	Commissioner in Sind and Commissioners of Divisions.		
(*b*) The rest except grants to Municipalities in connection with employment of Health Officers and Sanitary Inspectors and grant to the P. P. Sanitarium, Nasik, which are under the Director of Public Health.	Do. ..	Secretary to Government, General Department.		
(*vi*) Expenses in connection with the Bubonic Plague.	General Department	Collector of Karachi (for plague establishment at Karachi).		

(*vii*) Expenses in connection with other epidemics—A—Infectious Diseases Hospital, Poona.	Do. ..	Collector of Poona.	
(*viii*) Expenditure in connection with infectious diseases ward at Dhond and on measures for combating venereal diseases.	Do. ..	Surgeon General with the Government of Bombay.	
(*ix*) Haffkine Institute ..	Do. ..	Surgeon General with the Government of Bombay.	
(*x*) Pasteur Institutes ..	Do. ..	Surgeon General with the Government of Bombay.	
(*xi*) Works (other than Village Water Supply Schemes prepared by the late Special Engineer, Minor Irrigation Works).	General Department.	Superintending Engineer, Public Health.	
Village Water Supply Schemes prepared by the late Special Engineer, Minor Irrigation Works.	Do. ..	Superintending Engineers of Circles concerned.	The provisions for Controlling Officers to be shown separately in White Book.
Salsette and Ambernath Water Supply Schemes.	Public Works Department.	Superintending Engineer, Public Health.	
34—Agriculture—			
A—Agriculture (except Agriculture in Sind).	Revenue Department	Director of Agriculture.	
A-4—Agriculture in Sind ..	Do. ..	Chief Agricultural Officer in Sind.	
B—Veterinary charges—			
(*i*) Presidency proper—Superintendence, Subordinate Veterinary Establishment and Grants-in-aid to hospitals and dispensaries.	Do. ..	Director, Veterinary Services, Bombay Presidency.	

Head of Account and details of grant	Secretariat Department responsible for the demand	Authority responsible for watching the progress of expenditure against appropriation	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	5
34—Agriculture—*contd.*				
B—Veterinary Charges—*contd.*				
(*ii*) Sind—Superintendence, Subordinate Veterinary Establishment and Grants-in-aid to hospitals and dispensaries.	Revenue Department	Commissioner in Sind.		
(*iii*) Bombay Veterinary College.	Do.	Director of Veterinary Services, Bombay Presidency.		
(*iv*) Establishment under the Glanders and Farcy Act.	Do.	Do. do.		
(*v*) Prizes	Do.	Commissioner in Sind.		
C—Co-operative Credit ..	Do.	Registrar of Co-operative Societies.		
D—Works	Do.	Director of Agriculture (for Presidency Proper). Chief Agricultural Officer in Sind (for Sind).	Total provision to be split up among the two Controlling Officers.	
35—Industries—				
A—Industries	General Department.	Director of Industries.		
B—Fisheries	Revenue Department	Commissioner in Sind.		

37—Miscellaneous Departments—Reserved—				
(*i*) Labour Office ..	Political Department	Director of Information and Labour Intelligence.		
(*ii*) Inspection of Factories ..	Do. ..	Collector of Bombay.		
(*iii*) Inspection of Steam Boilers.				
(*iv*) Inspection of Motor Vehicles.	Home Department ..	Commissioner of Police (for Bombay city). Inspector General of Police (for Presidency Proper). Deputy Inspector General of Police for Sind (for Sind).		Provisions at the disposal of the Controlling Officers are shown separately in the White Book.
(*v*) Examinations—				
Civil and Military Examination Committee and Permanent Committee for Departmental Examinations.	Revenue Department	Secretary to the Civil and Military Examination Committee and Commissioner in Sind (for examinations held at Karachi).	Total provision to be split up among the two Controlling Officers.	
Board of Examiners for granting certificates of competency to Electrical Contractors and Wiremen.	Public Works Department.	Electrical Engineer to Government.		
(*vi*) Miscellaneous—				
Controller of Rent ..	Political Department	Commissioner in Sind.		
Commissioner under the Workmen's Compensation Act.	Do. ..	Commissioner for Workmen's Compensation.		
Special Commissions of Enquiry.	Do. ..	Secretary to Government, Political Department.		
37—Miscellaneous Departments—Transferred—				
(1) Preservation and Translation of Ancient Manuscripts	Educational Department.	Director of Public Instruction.		

Head of Account and details of grant	Secretariat Department responsible for the Demand	**Authority responsible for watching** the progress of **expenditure** against appropriation	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	5
37—Miscellaneous Departments—Transferred—*contd.*				
(2) Examinations—				
Accountancy Diploma Board.	Educational Department.	Director of Public Instruction.		
(3) Provincial Statistics—Registration of Births, Deaths and Marriages.	General Department.	Secretary to Government, General Department.		
41—Civil Works—(Reserved and Transferred)—				
Part I.				
Buildings, Communications and Miscellaneous Works.	Public Works Department.	Superintending Engineers of Circles ..	The lump provisions to be shown at the disposal of the Controlling Officers in the Public Works Budget Estimates by minor heads.	
Works entrusted to Local Boards.	Do. ..	Superintending Engineers concerned ..	The total provision for this purpose to be split up among the Superintending Engineers concerned in the Public Works Budget Estimate by minor heads.	

Electrical Works ..	Do. ..	Electrical Engineer to Government.	
Sanitary and other works in connection with buildings when entrusted to the Superintending Engineer, Public Health.	Do. ..	Superintending Engineer, Public Health.	
Works in connection with the Central Stores and Workshop, Dapuri.	Do. ..	Do.	
Reserve with Government ..	Do. ..	Secretary / Joint Secretary to Government, Public Works Department.	
Discretionary Grants ..	Do. ..	Superintending Engineer, Public Health, Superintending Engineers of Circles, Electrical Engineer to Government, and other Officers holding discretionary grants.	The lump provisions to be shown at the disposal of the Controlling Officers in the Public Works Budget Estimates by minor heads.
Expenditure in England—Stores.	Do.	Chief Engineer, Roads and Buildings.	
Loss or gain by Exchange on. do.	Do.	Do.	
Part II.			
Repair Grants	Public Works Department.	Superintending Engineer, Public Health. Superintending Engineers of Circles. Electrical Engineer to Government.	The lump provisions to be shown at the disposal of the Controlling Officers in the Public Works Budget Estimates.
Part III.			
Grants for Establishment ..	Public Works Department.	Secretary to Government, Public Works Department. Chief Engineer in Sind. Joint Chief Engineer in Sind. Electrical Engineer to Government. Consulting Architect to Government. All Superintending Engineers in the Presidency proper.	The provisions to be shown at the disposal of the Controlling Officers in the Public Works Budget Estimates.

Head of Account and details of grant	Secretariat Department responsible for the Demand	Authority responsible for watching the progress of expenditure against appropriation	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	5
41—Civil Works—(Reserved and Transferred)—*contd.*				
Part III-A.				
Provision for appointments to the Indian Service of Engineers.	Public Works Department.	Secretary to Government, Public Works Department.		
Provisions for officers reverting from deputation to the Public Works Department.				
Provision to meet differences between the pay of the officers of the Bombay Service of Engineers acting as Executive Engineers and their substantive pay.				

Stipends to Indian students who have completed their theoretical training in Europe and are appointed to receive practical training on Public Works.			
Provision for officers on leave.			
Lump sum provision for additional temporary engineers and subordinates.			
Provision for promotion of subordinates to the Bombay Service of Engineers.			
Passage pay.			
Provision for candidates to be appointed to the Bombay Service of Engineers direct from the Engineering Colleges.			
Fees for professional examinations of Assistant Executive and Assistant Engineers.			
Part IV.			
Tools and Plant Grants ..	Public Works Department.	Chief Engineer in Sind, Superintending Engineers of Circles, Electrical Engineer to Government, Superintending Engineer, Public Health.	The lump provisions to be shown at the disposal of the Controlling Officers in the Public Works Budget Estimates.

Head of Account and details of grant	Secretariat Department responsible for the Demand	Authority responsible for watching the progress of expenditure against appropriation	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	5
41—Civil Works—(Reserved and Transferred)—*contd.*				
Part V.				
Grants-in-aid—				
(*a*) (*i*) grants to local boards for local public works, and (*a*) (*ii*) grants-in-aid to Mahableshwar Municipality for the up-keep of roads outside the municipal limits.	General Department	Commissioner in Sind, Commissioners of Divisions.	Total provision to be split up among Commissioners.	
(*b*) Grants-in-aid to municipalities and local boards in respect of works carried out by the Public Works Department.		Superintending Engineers of Circles.	Total provision to be split up among Superintending Engineers.	
(*c*) Grant-in-aid to the Mahableshwar Municipality for roads within its limits.	Home Department..	Commissioner, Central Division.	Do.	

(*d*) Rest	Public Works Department.	Superintending Engineers of Circles.	Total provision to be split up among Superintending Engineers.
Suspense	Public Works Department.	Do.	Do.
Regrant of lapses	Do.	Secretary to Government, Public Works Department.	
42—Bombay Development Scheme—			
(*a*) Rent and taxes, sanitary, stores and revenue establishment of chawls.	Revenue Department.	Collector, Bombay.	Provisions for the Controlling Officers to be shown separately in the White Book.
(*b*) Land acquisition expenditure including law charges in connection with suburban schemes.		Collector, Bombay Suburban District.	
(*c*) The rest of the expenditure.	Public Works Department.	Superintending Engineer, Northern Circle.	
43—Famine—			
A—Famine Relief	Revenue Department.	Secretary to Government, Revenue Department.	
B—Transfers to Famine Relief Fund.	Finance Department.	Secretary to Government, Finance Department.	
45—Superannuation Allowances and Pensions.	Finance Department.	Secretary to Government, Finance Department.	
46—Stationery and Printing—(Reserved and Transferred) except (*i*) to (*v*) mentioned below—	General Department.	Superintendent, Government Printing and Stationery.	
(*i*) High Court Press	Home Department.	Registrar, High Court, Appellate Side.	
(*ii*) Alienation Department Press.	Revenue Department.	Commissioner, Central Division.	

Head of Account and details of grant	Secretariat Department responsible for the Demand	Authority responsible for watching the progress of expenditure against appropriation	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	5
46—Stationery and Printing—(Reserved and Transferred)—*contd.*				
(*iii*) Press of the Commissioner in Sind.	General Department.	Commissioner in Sind.		
(*iv*) Printing at Private Presses (Land Revenue & General Administration).	Revenue Department.	Secretary to Government, Revenue Department.		
(*v*) Printing at Private Presses—Administration of Justice.	Home Department ..	District Judge, Ahmedabad.		
47—Miscellaneous—Reserved—				
A—Cost of Books and Periodicals.	Home Department ..	Secretary to Government, Home Department.	The total provisions for the items "Charges for interring paupers", "Maintenance of destitute persons" and "Other items" to be split up among the Controlling Officers concerned.	
B—Donations for Charitable purposes— Charges for interring paupers, maintenance of destitute persons and other items.	Do. ..	Commissioner in Sind. Commissioners of Divisions. Commissioner of Police, Bombay.		

Donations to Institutions—			
(*a*) Grants to Blind Asylum Fund, Dhulia, St. Joseph's Foundling Home, Bijapur Orphanage, and any other similar grants for which his Department obtains a vote.	General Department.	Secretary to Government, General Department.	
(*b*) Grants to Home for Fallen Women, Widows' Home, Female Workshop, Strangers' Friend Society, Bombay, League of Mercy, and any other similar grants for which his Department obtains a vote.	Political Department.	Secretary to Government, Political Department.	
(*c*) Grants other than those at (*a*) and (*b*) above and any other grants for which his Department obtains a vote.	Home Department ..	Secretary to Government, Home Department.	
C—Charges on account of Vagrants—			
(1) Government Workhouse (Female).	Home Department..	Secretary to Government, Home Department.	
(2) Other Vagrant charges ..	Do. ..		
D—Rewards for destruction of wild animals.	Political Department	Secretary to Government, Political Department.	
E—Petty Establishments—			
(1) Expenditure in connection with Local Assigned Revenues.	Revenue Department General Department.	Commissioners of Divisions, and Collector of Bombay and Bombay Suburban District.	The total provisions under "Rates and Taxes" and "Cattle Pounds" to be split up among the Controlling Officers concerned.
(2) Tobacco Establishment.	Revenue Department	Commissioner of Excise.	

Head of Account and Details of grant	Secretariat Department responsible for the Demand	Authority responsible for watching the progress of expenditure against appropriation	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	5
47—Miscellaneous—Reserved—*contd.*				
F—Special Commissions of Enquiry.	Department of the Secretariat concerned.	Secretary to Government, Finance Department.		
G—Irrecoverable temporary loans written off.	Finance Department.	Secretary to Government, Finance Department.		
H—Rents, Rates and Taxes ..	Home Department ..	Secretary to Government, Home Department (for rent of wireless sets at Ahmedabad and Nasik).	The total provision to be split up among the Controlling Officers concerned.	
	Revenue Department	Secretary to Government, Revenue Department (for rent of trunk telephone line between Bombay and Poona).		
I—Contributions—				
Guarantee for taluka headquarters telegraph lines.	Revenue Department	Secretary to Government, Revenue Department.		
Grant-in-aid to the Working Men's Hostel.	Home Department ..	Secretary to Government, Home Department.		
Ports Fund	Revenue Department	Secretary to Government, Revenue Department.		
Guarantee to the Railway Board for loss in working the Sind Left Bank Feeder Railway.	Public Works Department.	Secretary to Government, Public Works Department.		

J—Miscellaneous Compensations.	Revenue Department	Secretary to Government, Revenue Department.	
K—Miscellaneous and Unforeseen charges—			
(*i*) Other Unforeseen charges.	Administrative Department of the Secretariat concerned.	The Secretary of the Department at whose instance the grant is included.	
(*ii*) Petty Freight on Government stores.	Political Department	Secretary to Government, Political Department.	
(*iii*) Reserve with Government.	Finance Department.	Secretary to Government, Finance Department.	
M—Miscellaneous Durbar charges—			
(*a*) Miscellaneous Durbar charges.	Revenue Department	Secretary to Government, Revenue Department.	The total provision under "Miscellaneous Durbar charges" to be divided between the three officers.
(*b*) Establishment of Agent for Sardars in Deccan and expenditure relating to Sardars' Darbar.	Political Department.	Agent for the Sardars in Deccan ..	
(*c*) Toshakhana charges. ..	Political Department	Secretary to Government, Political Department.	
17—Miscellaneous—Transferred—			
F—Special Commissions of Enquiry.	Department of the Secretariat concerned.	Secretary to Government, Finance Department.	
H—Rents, Rates and Taxes. ..	General Department.	Secretary to Government, General Department.	
I—Contributions—			
(*a*) Grant-in-aid to certain institutions in Poona in connection with water supplied from the Poona Cantonment Water Works.	Public Works Department.	Superintending Engineer, Public Health, Bombay.	Total provision to be split up among Controlling Officers.

Head of Account and Details of grant	Secretariat Department responsible for the Demand	Authority responsible for watching the progress of expenditure against appropriation	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	5
47—Miscellaneous—Transferred—*contd.*				
I—Contributions—*contd.*				
(*b*) Grants to the Bombay and Karachi Municipalities towards the cost of their lethal chambers.	Home Department ..	Secretary to Government, Home Department.		
(*c*) Grant to the District Local Board, Kanara, in lieu of (Ghur Tergi) house-rent.	Revenue Department	Commissioner, S. D.		
(*d*) Grants to District Benevolent Society, and Helpless Beggars' Relief Committee.	General Department	Secretary to Government, General Department.		
(*e*) Grants other than those at (*a*), (*b*), (*c*) and (*d*) above.	Do.	Commissioners of Divisions, and Commissioner in Sind.		
K—Miscellaneous and Unforeseen charges— Reserve at the disposal of Finance Department.	Finance Department	Secretary to Government, Finance Department.		
L—Miscellaneous charges for the treatment of patients at the Pasteur Institute.	General Department.	Secretary to Government, General Department.		

51-A—Miscellaneous Adjustments between the Central and Provincial Government.	Department of the Secretariat as *occasion* demands.	Secretary to Government, Finance Department.	
52-A—Capital Outlay on Forests.	Revenue Department	Chief Conservator of Forests.	
55—Construction of Irrigation Works—			
PART I.			
Provision for works and suspense in connection with the Lloyd Barrage and Canals Construction Project (except expenditure in England).	Public Works Department.	Chief Engineer in Sind.	
Provision for other works in Sind and Deccan and Gujarat.	Do. ..	Superintending Engineers of Circles ..	Provisions to be shown by Circles in Public Works Budget Estimates.
Expenditure in England on Stores	Do. ..	Chief Engineer for Irrigation.	
Loss or Gain by Exchange on Stores.	Do. ..	Do.	
Reserve with Government ..	Do. ..	Do.	
Provision for regrant of lapses in the previous year.	Do. ..	Do.	
Interest on capital outlay on Lloyd Barrage and Canals Construction.	Do. ..	Secretary to Government, Finance Department.	
PART III.			
Revenue Officer and his establishment.	Public Works Department.	Revenue Officer, Lloyd Barrage and Canals Construction.	
Expenditure in England ..	Do. ..	Chief Engineer for Irrigation.	
Special Temporary Establishment (Medical).	Do. ..	Chief Engineer in Sind, Joint Chief Engineer in Sind and the Superintending Engineers of Circles in the Presidency concerned.	The provisions to be shown at the disposal of the Controlling Officers in Public Works Budget Estimates.

Head of Account and Details of grant	Secretariat Department responsible for the Demand	Authority responsible for watching the progress of expenditure against appropriation	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	5
PART III—*contd.*				
56A—Capital Outlay on Improvements on Public Health.	General Department.	Superintending Engineer, Public Health.		
59—Bombay Development Scheme				
(*a*) Law charges relating to land acquisition appeals.	Revenue Department.	Collector of Bombay.	The provisions to be shown at the disposal of the Controlling Officers.	
(*b*) Rest of the expenditure.	Public Works Department.	Superintending Engineer, Northern Circle		
60—Civil Works not charged to Revenue—				
Buildings, Communications and Miscellaneous Works.	Public Works Department.	Superintending Engineers of Circles. ..	The lump provisions to be shown at the disposal of the controlling officers in Public Works Budget Estimates by minor heads.	
Electrical Works ..	Do. ..	Electrical Engineer to Government.		
Sanitary and other works in connection with buildings, when entrusted to the Superintending Engineer, Public Health.	Public Works Department.	Superintending Engineer, Public Health.		
Regrant of lapses ..	Do.	Secretary to Government, Public Works Department.		

60A—Other Provincial Works not charged to Revenue (Reserved).	Revenue Department (at present).	Commissioner in Sind (at present) ..	Orders for the control of expenditure will issue from time to time as occasion arises.
60B—Payment of commuted value of pensions.	Finance Department	Secretary to Government, Finance Department.	
Debt Heads excluding Deposits of Depreciation Fund of Government Presses.	Do. ..	Do. do.	
Deposits of Depreciation Fund of Government Presses.	General Department.	Secretary to Government, General Department.	
Expenditure in England—(Charged to Revenue)—			
(i) Under the control of the Secretary of State for India.	Revenue Department General Department. Educational Department. Home Department. Public Works Department. Finance Department.	Accountant General, India Office.	
(ii) Under the control of the High Commissioner for India.	All Departments of Secretariat.	Chief Accounting Officer to the High Commissioner for India.	
(iii) Exchange on items (i) and (ii) above.	Do.	Secretary to Government, Finance Department.	

STATEMENT B.

List of **Authorities responsible for watching** *the progress of* **expenditure** *under* **Refunds** *of Revenue.*

Head of Account and Details of grant	Secretariat Department responsible for the Demand	**Authority responsible for watching** the progress of **expenditure** against appropriation	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	
V—Land Revenue—*deduct* Refunds—	Revenue Department	Commissioner in Sind. Commissioners of Divisions.	The provision to be split up under the detailed heads shown in column 1 and among the Commissioners and the Collectors.	
Land Revenue Receipts excluding Recoveries on account of Survey and Settlement charges.		Collector of Bombay and Bombay Suburban District.		
Recoveries on account of Survey and Settlement charges.		Senior Superintendent of Land Records, Central Division.		
VI—Excise—*deduct* Refunds—	Do.		The provision to be split up under the detailed heads shown in column 1.	
Excise receipts in the Presidency proper.		Commissioner of Excise.		
Excise receipts in Sind ..		Commissioner in Sind.		
VII—Stamps—*deduct* Refunds ..	Do.	.. Secretary, Revenue Department.	....	With the assistance of figures obtained from the Accountant General.
VIII—Forests—*deduct* Refunds.	Do.	.. Chief Conservator of Forests.		
IX—Registration—*deduct* Refunds.	Do.	.. Inspector General of Registration.		
IXA—Scheduled Taxes—*deduct* Refunds.	Do.	Secretary, Revenue Department ..	....	Do.

XIII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept, and **XIV—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept**—*deduct* Refunds.	Public Works Department.	Superintending Engineers of Circles ..	The lump provisions to be shown at the disposal of the Controlling Officers in the Public Works Budget Estimates.	
XVI—Interest—*deduct* Refunds..	Finance Department.	Secretary to Government, Finance Department.	....	With the assistance of figures obtained from the Accountant General.
XVII—Administration of Justice—*deduct* Refunds.	Home Department ..	Secretary to Government, Home Department.	....	Do.
XVIII—Jails and Convict Settlements—*deduct* Refunds— Jails Receipts .. .. Receipts on account of Criminal Tribes Settlements ..	Home Department.	Inspector General of Prisons .. Backward Class Officer.	The provision to be split up under the detailed heads shown in column 1.	
XIX—Police—*deduct* Refunds— District Police Receipts .. Sind Police Receipts .. Presidency Police Receipts .. Aden Police Receipts ..	Do.	Inspector General of Police .. Deputy Inspector General of Police for Sind. Commissioner of Police.	Do.	
XXI—Education—(Transferred)—*deduct* Refunds— All receipts excluding those for School of Art. Receipts for School of Art ..	Educational Department.	Director of Public Instruction .. Director, Sir J. J. School of Art.	Do.	

Head of Account and Details of grant	Secretariat Department responsible for the Demand	**Authority responsible for watching** the progress of **expenditure** against appropriation	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	5
XXII—Medical—(Transferred)—*deduct* Refunds.	General Department.	Surgeon General with the Government of Bombay.		
XXIII—Public Health—*deduct* Refunds—	Do.		The provision to be split up under the detailed heads shown in column 1.	
Vaccine Institute, etc. ..		Director of Public Health.		
Haffkine Institute ..		Surgeon General with the Government of Bombay.		
Contributions for Sanitary Projects		Superintending Engineer, Public Health.		
XXIV—Agriculture—*deduct* Refunds—	Revenue Department		Do.	
Agricultural Receipts in Presidency.		Director of Agriculture.		
Agricultural Receipts in Sind.		Chief Agricultural Officer in Sind.		
Veterinary Receipts in Presidency proper and in Veterinary College.		Director, Veterinary Services, Bombay Presidency.		
Veterinary Receipts in Sind.		Commissioner in Sind.		
Co-operative Credit ..		Registrar of Co-operative Societies.		

XXVI—Miscellaneous Departments (Reserved)—*deduct* Refunds—			
Inspection of Motor Vehicles.	Home Department.	Commissioner of Police, Bombay. Inspector General of Police. Deputy Inspector General of Police for Sind.	The provision to be split up under the detailed heads in column 1 and among the Controlling Officers in column 3.
Inspection of Smoke Nuisance.	Political Department.	Collector of Bombay and Bombay Suburban District.	
Examinations—			
(*i*) Departmental and Civil and Military examinations held in Bombay.	Revenue Department	Secretary to the Civil and Military Examination Committee and the Permanent Committee for departmental examinations.	
(*ii*) Departmental and Civil and Military examinations held in Karachi.		Commissioner in Sind.	
(*iii*) Examination regarding grant of competency certificate to Electrical contractors and wiremen.	Public Works Department.	Electrical Engineer to Government.	
XXVI—Miscellaneous Departments (Transferred)—*deduct* Refunds—			
Accountancy Diploma Board.	Educational Department.	Director of Public Instruction.	
XXX—Civil Works—*deduct* Refunds.	Public Works Department.	Superintending Engineers of circles so far as provision is distributed among them. Chief Engineer, Roads and Buildings, for the rest.	
XXXI—Bombay Development Scheme—*deduct* Refunds—			
Rents from Chawls. ..	Revenue Department	Collector of Bombay.	
Other Receipts	Public Works Department.	Superintending Engineer, Northern Circle	

Head of Account and Details of grant	Secretariat Department responsible for the Demand	Authority responsible for watching the progress of expenditure against appropriation	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	5
XXXIII—Receipts in aid of Superannuation—*deduct* Refunds.	Finance Department	Secretary to Government, Finance Department.	....	With the assistance of figures obtained from the Accountant General.
XXXIV—Stationery and Printing—*deduct* Refunds—				
High Court Press ..	Home Department ..	Registrar, Appellate Side, High Court.	The provision to be split up under the detailed heads in column 1 and among the Controlling Officers in column 3.	
Commissioner in Sind's Press.	General Department.	Commissioner in Sind.		
Other Receipts	Do. ..	Superintendent, Government Printing and Stationery.		
XXXV—Miscellaneous (Reserved)—*deduct* Refunds—				
Unclaimed Deposits and fees for Government Audit.	Finance Department.	Secretary to Government, Finance Department.	....	With the assistance of figures obtained from the Accountant General.
XXXV—Miscellaneous (Transferred)—*deduct* Refunds—				
Contributions and Rents, Rates and Taxes.	General Department.	Secretary to Government, General Department.	....	Do.
XL—Extraordinary Receipts—*deduct* Refunds.	Revenue Department	Commissioner in Sind, Commissioners of Divisions and Collector of Bombay and Bombay Suburban District.	The provision to be split up among the officers mentioned in column 3.	

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